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July 17, 2019

BY ELECTRONIC FILING

The Honorable P. Kevin Castel  
United States District Court  
Southern District of New York  
500 Pearl Street  
New York, New York 10007

Re: United States v. Suzanne Seggerman  
Case No. 10 CR 948 (PKC)

Dear Judge Castel:

Defendant Suzanne Seggerman, by and through the undersigned counsel, respectfully requests an extension of thirty days to file regarding restitution, for the reasons stated in the attached letter from counsel for Henry Seggerman, the request in which she hereby joins.

We thank the Court for their consideration of this matter.

Respectfully Submitted,

/s/ Russell M. Gioiella  
Russell M. Gioiella

Enclosure: as stated.

cc: AUSA Dina McCloud  
AUSA Andrew Dember  
AUSA Christopher DiMase  
Christopher Ferguson (counsel for Henry Seggerman)  
Frank Agostino (counsel for John Seggerman)  
Stephen G. Huggard (counsel for Yvonne Seggerman)  
Scott D. Michel (of counsel for Suzanne Seggerman)

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July 17, 2019

**BY ELECTRONIC FILING**

The Honorable P. Kevin Castel  
United States District Judge  
Southern District of New York  
United States Courthouse  
500 Pearl Street  
New York, New York 10007

Re: United States v. Henry Seggerman, 1:2013-cr-00663  
United States v. Edmund John Seggerman, 1:2013-cr-0216  
United States v. Suzanne Seggerman, 1:2010-cr-00948  
United States v. Yvonne Seggerman, 1:2013-cr-00174

Dear Judge Castel:

I represent Henry Seggerman and write on behalf of myself and counsel for Yvonne Seggerman, John Seggerman and Suzanne Seggerman (copied below).

At the June 26, 2019 consolidated sentencing proceeding in the above-referenced cases, the Court ordered that the government submit proposed orders relating to the restitution component of the sentencing proceeding within thirty days, or by July 26, 2019.

Counsel for the four defendants have been in consultation with one another seeking to develop a plan to present to the Court to attempt to promptly satisfy all, or a substantial portion, of the restitution obligation, which derives entirely from the losses attributable to the federal estate tax relating to the Estate of Harry Seggerman. This case presents complications beyond a routine tax case because of the nature of the estate at issue and the trusts created thereunder.

Thus, by this letter, we respectfully request that the Court grant the parties an additional thirty days, until August 26, 2019, to submit proposed orders. We have been in consultation with the U.S. Attorney's Office for the Southern District of New York and they have no objection to our request for this extension.

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Accordingly, we respectfully request that the Court amend its June 26 order to require the parties to submit proposed orders as to restitution no later than August 26, 2019.

Thank you for your consideration of this matter.

Respectfully,

/s/ Christopher M. Ferguson  
Christopher M. Ferguson (CF4120)

cc: AUSA Dina McCloud  
AUSA Andrew Dember  
AUSA Christopher DiMase  
Frank Agostino (counsel for John Seggerman)  
Stephen G. Huggard (counsel for Yvonne Seggerman)  
Russell M. Gioiella (counsel for Suzanne Seggerman)  
Scott D. Michel (of counsel for Suzanne Seggerman)